

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

LEXINGTON INSURANCE COMPANY,

Plaintiff,

- against -

DAVID FORREST and T. BEAUCLERC ROGERS IV,

Defendants.

Civil Action

No. 02-CV-4435

DECLARATION OF STUART COTTON

I, STUART COTTON, declare as follows:

1. I am a partner in the law firm of Mound, Cotton, Wollan & Greengrass, One Battery Park Plaza, New York, New York 10004. I am counsel of record for New Hampshire Insurance Company in litigation arising out of the financing of the film "It Had To Be You." I have personal knowledge of the facts set forth in this Declaration and, if called as a witness, could and would testify competently to such facts under oath.

2. I submit this declaration in support of the opposition of Lexington Insurance Company ("Lexington") to the motions of T. Beauclerc Rogers IV ("Rogers") and David Forrest ("Forrest") to dismiss or stay prosecution of the Complaint filed in this Court by Lexington against them.

-2-

3. The film "It Had To Be You" was financed by a California bank, Silicon Valley Bank ("SVB") and litigation relating to an insurance policy issued with respect to this film was brought by SVB in California (but has now been resolved). Many of the individuals who have relevant knowledge pertaining to the insurance aspects of this film and who were deposed in the litigation or were scheduled to be deposed are United States-based and, in particular, California-based. These individuals include various SVB employees (Carole Diane Lemay, Paul Wyckoff), the film's producer (Neil Kaplan), sales representatives (Gene George, Ian Jessel), the insurers' "designee" (Martin Fink) and the Completion Guarantor (Steve Ransohoff).

/s/ Stuart Cotton
Stuart Cotton